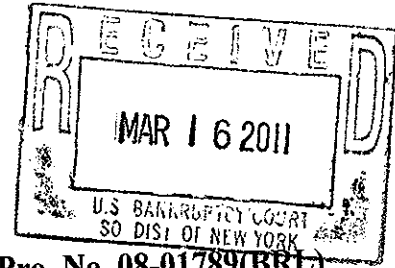


UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

**BERNARD L. MADOFF,**  
  
**Debtor.**



Adv. Pro. No. 08-01789(BRL)

SIPA Liquidation

(Substantially Consolidated)

Claim Nos.

**OPPOSITION AND OBJECTION TO CLAIM OF HARMONY PARTNERS**

Frank C Leonard, Objector, hereby files his objection and opposition to the Claim of Harmony Partners, Ltd dated February 24, 2009, true and correct copies of which are attached hereto as exhibit A. In support of his opposition Mr. Leonard would set forth the following;

1. On or about February 24, 2009, Harmony Partners, Ltd filed Customer claims to Irving H. Picard, Esq, Trustee for Bernard L. Madoff Investment Securities, LLC. true and correct copies of which are attached hereto as exhibit A.

2. On February 11, 2009, Mr. Leonard properly filed customer claims, true and correct copies of the customer claims are attached hereto as exhibits B and C.

3. Mr. Leonard made investments in Bernard L. Madoff Investment Securities LLC by him through a partnership interest that he owned in an entity named Harmony Partners Ltd. As set forth in the Harmony Partners Ltd Confidential Memorandum attached hereto as exhibit D and the Harmony Partners Limited Amendment and Supplement number two dated January 22, 2004 to the confidential memorandum dated January 13, 1993 which is attached as exhibit E the partnership opened a discretionary account with Bernard L. Madoff investment securities see page 4. In addition the corporate general partner Harmony Services was owned by Harold Altman recently deceased.

4. As set forth in the Declaration of Mr. Leonard attached hereto as Exhibit F, based upon a telephone conversation with a Mr. Mark Friedman, Harmony Partners Limited has received approximately \$500,000, none of which has been distributed to Mr. Leonard. Indeed based upon the conversation with Mr. Friedman, Harmony Partners Limited has been involved in litigation and has been using the proceeds of the \$500,000 to pay for litigation. A true and correct copy of the order granting Motion for Summary Judgment in number 09 - 61902 - CIV-CCHN/Seltzer, *Max Goldweber v. Harmony Partners, LTD, et al.* (SD FL) Sept 16, 2010 is attached as Exhibit G. As set forth in the

order, parties other than those with whom Mr. Leonard has invested are defendants therein such that there is a potential conflict of interest in using the \$500,000 proceeds of the SIPC distribution to defend claims, rather than distribute such proceeds to Mr. Leonard. In addition, Harmony Partners Ltd. is a failed securities broker.

5. Moreover nothing in the investment memorandums set forth as exhibits D and E permits Harmony Partners to withhold distributions.

6. On information and belief Harmony Partners has made an application and claim in this court and has received distributions from SIPC. Mr. Leonard requests that the court takes judicial notice of such. See Exhibit A.


7. As set forth in his declaration, Exhibit E, Objectors entire net worth is invested in Bernard L. Madoff Investment Securities, LLC by and through Harmony Partners, Ltd. The failure to distribute funds is a hardship to Objector and he has no other tangible assets than his investment in Bernard L. Madoff Investment Securities, LLC by and through Harmony Partners, Ltd. As a result, he is suffering an inability to pay for necessary living expenses (food, housing, utilities and transportation)

Wherefore premises considered Mr. Leonard hereby requests the court to withhold any distributions to Harmony Partners, Ltd. until a Determination and Order is made for distribution to Objector Frank Leonard, not to be reduced by attorneys fees.

Dated: March 14, 2011

Respectfully Submitted,

**KILGORE & KILGORE, PLLC**

By:   
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**ATTORNEY for FRANK C. LEONARD**

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**CERTIFICATE OF SERVICE**

This is to certify that a true and correct copy of the above and foregoing document was mailed via CMRRR to the address below on March 14, 2010.

  
Theodore C. Anderson

Clerk of the United States Bankruptcy Court  
For Southern District of New York  
One Bowling Green  
New York, New York 10004

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